



## TRANSFER ARTICULATION AGREEMENT

LIBI's A.O.S. in Accounting to  
EXCELSIOR COLLEGE's B.S. in Accounting (NYS CPA Track)



Below is chart of a Suggested Sequence of Courses for an A.O.S in Accounting at the Long Island Business Institute. The final number of credits transferred depends on the student's grade. Excelsior College will accept up to 60 credits.

	LIBI SUGGESTED SEQUENCE OF COURSES	CREDITS	EXCELSIOR COLLEGE EQUIVALENT COURSES	CREDITS
SEMESTER 1	ACC100 Principles of Accounting I	3	Financial Accounting	3
	BUS188 Introduction to Business	3	Business Elective	3
	CTC101 Critical Thinking	1	Humanities Elective	1
	ENG106 College English I	3	Written English	3
	FRS100 Freshman Seminar	1	N/A	
	ILR101 Introduction to Information Literacy & Research Methods	1	N/A	
	COM100 Introduction to Computers	3	Computer Core	3
SEMESTER 2	ACC101 Principles of Accounting II	3	Managerial Accounting	3
	BUS100 Business Legal Concepts & Terminology	3	Business Law	3
	BUS197 Business Mathematics	3	Additional Credit	3
	ADM100 Administrative Management	3	Management Core	3
	SPE100 Speech Communication	3	Humanities Elective	3
SEMESTER 3	ACC202 Intermediate Accounting I	3	Intermediate Accounting I	3
	BUS102 Customer Service Management	3	Business Elective	3
	BUS198 Business Communications	3	Humanities Elective	3
	CAC205 Computerized Accounting	3	Computer Science (CPA Track)	3
	ENG207 College English II <i>or</i>	3	Written English* <i>or</i>	3
	ENG208 The Contemporary American Short Story		Humanities Elective (for ENG208 only)	
NET100 Internet	1	Additional Credit	1	
SEMESTER 4	ACC203 Intermediate Accounting II	3	Intermediate Accounting II	3
	ACC209 Income Tax	3	Taxation I (Individual)**	3
	PCD200 Professional Career Development & Management	3	Additional Credit	3
	PSY104 Introduction to Psychology	3	Social Sciences / History Elective	3
	Elective(s)	3	Additional Credit**	3
	<b>Total Credits Required for A.O.S Degree</b>	<b>61</b>	<b>Total Credits Accepted from A.O.S Degree</b>	<b>59</b>

\* Excelsior College requires 6 credits in Written English. Students who are planning to attend Excelsior College should take both ENG106 and ENG207.

\*\* If the student takes this course, they will need to complete Tax II (Corporate U.S. Tax) at the Upper Level. If they take Excelsior course which meets both Tax I & II, they will need 3 extra credits in Business.